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§20–104.

(a) In this section, “tax information” means:

(1) the amount of income or any other particulars disclosed in a tax return required under any law of the State, if the return contains return information, as defined in § 6103 of the Internal Revenue Code; or

(2) any return information, as defined in § 6103 of the Internal Revenue Code, required to be attached to or included in a tax return required under any law of the State.

(b) Except as provided in subsection (c) of this section, an officer, an employee, a former officer, or a former employee of the State or its political subdivisions may not disclose in any manner tax information acquired as an officer or employee.

(c) (1) Tax information may be disclosed to an employee or officer of the State or its political subdivisions who, by reason of that employment or office, has the right to the tax information.

(2) Tax information may be disclosed in accordance with a proper judicial or legislative order.

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